



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF WEST BEND WATER UTILITY

Principal Office: 1115 S. MAIN STREET  
WEST BEND, WI 53095

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CITY OF WEST BEND WATER UTILITY

**Utility Address:** 1115 S. MAIN STREET  
WEST BEND, WI 53095

**When was utility organized?** 12/1/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR TERRANCE H. KIEKHAEFER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

1115 SOUTH MAIN STREET  
WEST BEND, WI 53095

**Telephone:** (262) 335 - 5040

**Fax Number:** (262) 335 - 5032

**E-mail Address:** wbwu@ci.west-bend.wi.us

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. DOUG BADE

**Title:** COUNCIL PRESIDENT

**Office Address:**

1115 S MAIN STREET  
WEST BEND, WI 53095

**Telephone:** (262) 335 - 5100

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** TIM HERTLIZKA**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707**Telephone:** (608) 240 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** therlitzka@virchowkrause.com**Date of most recent audit report:****Period covered by most recent audit:** DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR TERRANCE H KIEKHAEFER**Title:** PUBLIC WORKS DIRECTOR**Office Address:**1115 SOUTH MAIN STREET  
WEST BEND, WI 53095**Telephone:** (262) 335 - 5040**Fax Number:** (262) 335 - 5032**E-mail Address:** wbwu@ci.west-bend.wi.us

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**Name of utility commission/committee:** N/A - City Council is governing body

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**Names of members of utility commission/committee:**MR DOUG BADE, COUNCIL PRESIDENT

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,830,446	3,759,802	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,146,294	2,085,291	<b>2</b>
Depreciation Expense (403)	571,293	509,109	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	496,623	487,292	<b>5</b>
<b>Total Operating Expenses</b>	<b>3,214,210</b>	<b>3,081,692</b>	
<b>Net Operating Income</b>	<b>616,236</b>	<b>678,110</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>616,236</b>	<b>678,110</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	2,486	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	36,512	16,180	<b>10</b>
Miscellaneous Nonoperating Income (421)	309,050	631,308	<b>11</b>
<b>Total Other Income</b>	<b>345,562</b>	<b>649,974</b>	
<b>Total Income</b>	<b>961,798</b>	<b>1,328,084</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(101,496)	0	<b>12</b>
Other Income Deductions (426)	191,422	184,544	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>89,926</b>	<b>184,544</b>	
<b>Income Before Interest Charges</b>	<b>871,872</b>	<b>1,143,540</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	86,193	95,328	<b>14</b>
Amortization of Debt Discount and Expense (428)	12,490	14,169	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	100,455	110,896	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>199,138</b>	<b>220,393</b>	
<b>Net Income</b>	<b>672,734</b>	<b>923,147</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	14,947,403	6,300,470	<b>20</b>
Balance Transferred from Income (433)	672,734	923,147	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	7,747,486	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	23,700	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>15,620,137</b>	<b>14,947,403</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,830,446		3,830,446	1
<b>Total (Acct. 400):</b>	<b>3,830,446</b>	<b>0</b>	<b>3,830,446</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,146,294		2,146,294	2
<b>Total (Acct. 401-402):</b>	<b>2,146,294</b>	<b>0</b>	<b>2,146,294</b>	
<b>Depreciation Expense (403):</b>				
Derived	571,293		571,293	3
<b>Total (Acct. 403):</b>	<b>571,293</b>	<b>0</b>	<b>571,293</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	496,623		496,623	5
<b>Total (Acct. 408):</b>	<b>496,623</b>	<b>0</b>	<b>496,623</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>616,236</b>	<b>0</b>	<b>616,236</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	36,512	0	36,512 11
<b>Total (Acct. 419):</b>	<b>36,512</b>	<b>0</b>	<b>36,512</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		309,050	309,050 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>309,050</b>	<b>309,050</b>
<b>TOTAL OTHER INCOME:</b>	<b>36,512</b>	<b>309,050</b>	<b>345,562</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(101,496)		(101,496) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(101,496)</b>	<b>0</b>	<b>(101,496)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		191,422	191,422 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>191,422</b>	<b>191,422</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(101,496)</b>	<b>191,422</b>	<b>89,926</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	86,193		86,193 18
<b>Total (Acct. 427):</b>	<b>86,193</b>	<b>0</b>	<b>86,193</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF DEBT ISSUANCE COSTS	12,490		12,490 19
<b>Total (Acct. 428):</b>	<b>12,490</b>	<b>0</b>	<b>12,490</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	100,455		100,455 21
<b>Total (Acct. 430):</b>	<b>100,455</b>	<b>0</b>	<b>100,455</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>199,138</b>	<b>0</b>	<b>199,138</b>
<b>NET INCOME:</b>	<b>555,106</b>	<b>117,628</b>	<b>672,734</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	6,753,153	8,194,250	14,947,403 24
<b>Total (Acct. 216):</b>	<b>6,753,153</b>	<b>8,194,250</b>	<b>14,947,403</b>
<b>Balance Transferred from Income (433):</b>			
Derived	555,106	117,628	672,734 25
<b>Total (Acct. 433):</b>	<b>555,106</b>	<b>117,628</b>	<b>672,734</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>7,308,259</b>	<b>8,311,878</b>	<b>15,620,137</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	3,830,446	0	0	0	<b>3,830,446</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,830,446</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,830,446</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	851,159		851,159	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	156,114		156,114	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,007,273</b>	<b>0</b>	<b>1,007,273</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	18	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	29,573,072	28,497,097	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,778,540	8,170,867	2
<b>Net Utility Plant</b>	<b>22,794,532</b>	<b>20,326,230</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>22,794,532</b>	<b>20,326,230</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	1,635,000	1,690,000	7
Other Investments (124)	488,516	514,889	8
Special Funds (125-128)	922,473	698,800	9
<b>Total Other Property and Investments</b>	<b>3,045,989</b>	<b>2,903,689</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	11,016	25,182	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	831,162	1,001,458	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	697,805	711,474	15
Other Accounts Receivable (143)	3,020	2,740	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	284,380	176,616	18
Materials and Supplies (151-163)	43,025	39,201	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,870,408</b>	<b>1,956,671</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	72,087	75,581	24
Other Deferred Debits (182-186)	378,213	284,070	25
<b>Total Deferred Debits</b>	<b>450,300</b>	<b>359,651</b>	
<b>Total Assets and Other Debits</b>	<b>28,161,229</b>	<b>25,546,241</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,195,335	3,100,739	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	15,620,137	14,947,403	<b>28</b>
<b>Total Proprietary Capital</b>	<b>18,815,472</b>	<b>18,048,142</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	4,075,000	4,425,000	<b>29</b>
Advances from Municipality (223)	1,921,972	1,929,193	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>5,996,972</b>	<b>6,354,193</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	165,876	128,766	<b>33</b>
Payables to Municipality (233)	258,127	217,822	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	653,879	448,803	<b>36</b>
Interest Accrued (237)	63,273	69,050	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	151,320	155,431	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,292,475</b>	<b>1,019,872</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	2,056,310	124,034	<b>44</b>
<b>Total Deferred Credits</b>	<b>2,056,310</b>	<b>124,034</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>28,161,229</b>	<b>25,546,241</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	28,497,097	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	18,376,195	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,530,043	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	163,113				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	503,721				9
<b>Total Utility Plant</b>	<b>29,573,072</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,372,657	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,405,883	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>6,778,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>22,794,532</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	5,956,406				<b>5,956,406</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	571,293				<b>571,293</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	56,314				<b>56,314</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	6,854				<b>6,854</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>634,461</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>634,461</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	188,293				<b>188,293</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	2,029,917				<b>2,029,917</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>2,218,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,218,210</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>4,372,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,372,657</b>	<b>26</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,214,461				<b>2,214,461</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	191,422				<b>191,422</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>191,422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191,422</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,405,883</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,405,883</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	43,025	39,201	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>43,025</u>	<u>39,201</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 DEBT ISSUE	3,350	428	5,774	1
1999 DEBT ISSUE	1,160	428	9,546	2
2000 DEBT ISSUE	3,510	428	9,557	3
2001 DEBT ISSUE	3,570	428	39,114	4
2004 DEBT ISSUE	900	428	8,096	5
Total			72,087	
Unamortized premium on debt (251)				
NONE				6
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	3,100,739	1
<b>Changes during year (explain):</b>		
CURRENT YEAR PLANT ADDITIONS FINANCED BY TIF	94,596	2
<b>Balance end of year</b>	<b><u>3,195,335</u></b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1998 Revenue Bonds	03/01/1998	03/01/2008	4.40%	680,000	<b>1</b>
1999 REVENUE BONDS	03/01/1999	03/01/2019	4.54%	2,215,000	<b>2</b>
2000 REVENUE BONDS	04/01/2000	03/01/2010	4.83%	570,000	<b>3</b>
2001 REVENUE BONDS	04/01/2001	03/01/2012	4.30%	610,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>4,075,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>5</b>

**Net amount of bonds outstanding December 31: 4,075,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
2002 G.O. NOTES	12/31/2002	04/01/2007	3.38%	505,979	<b>1</b>
2003 G.O. REFUNDING	04/01/2003	04/01/2012	3.00%	155,386	<b>2</b>
2004 G.O. NOTES	03/01/2004	03/01/2014	3.25%	355,000	<b>3</b>
2001 G.O. REFUNDING	12/31/2001	02/01/2010	4.05%	905,607	<b>4</b>
<b>Total for Account 223</b>				<b><u>1,921,972</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	448,803	1
<b>Accruals:</b>		
Charged water department expense	496,623	2
Charged electric department expense		3
Charged sewer department expense	10,044	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>506,667</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	248,803	6
Social Security taxes	48,462	7
PSC Remainder Assessment	4,326	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>301,591</b>	
<b>Balance end of year</b>	<b>653,879</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1998 Revenue Bonds	12,347	31,906	33,960	10,293	1
2001 REVENUE BONDS	9,713	27,432	28,115	9,030	2
1999 REVENUE BONDS	9,243	26,855	27,205	8,893	3
<b>Subtotal</b>	<b>31,303</b>	<b>86,193</b>	<b>89,280</b>	<b>28,216</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
1992 G.O. Advance	0			0	5
1994 G.O. refunding	0			0	6
1997 Promissory Note	0			0	7
2000 REVENUE BONDS	10,837	29,276	30,570	9,543	8
1998 GO Notes	91	46	137	0	9
1992 G.O. (86 REFIN)	0			0	10
2001 G.O. REFUNDING	20,727	41,740	45,288	17,179	11
2002 GO NOTES	4,643	15,481	16,512	3,612	12
2003 G.O. NOTES	1,449	5,409	5,536	1,322	13
2004 GO NOTES		8,503	5,102	3,401	14
<b>Subtotal</b>	<b>37,747</b>	<b>100,455</b>	<b>103,145</b>	<b>35,057</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	15
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	16
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>69,050</b>	<b>186,648</b>	<b>192,425</b>	<b>63,273</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TIF	1,635,000	1
<b>Total (Acct. 123):</b>	<b>1,635,000</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	488,516	2
<b>Total (Acct. 124):</b>	<b>488,516</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	177,500	4
<b>Total (Acct. 126):</b>	<b>177,500</b>	
<b>Other Special Funds (128):</b>		
BOND REDEMPTION ACCOUNT	255,166	5
CONSTRUCTION ACCOUNT	232,435	6
BOND RESERVE ACCOUNT	257,372	7
<b>Total (Acct. 128):</b>	<b>744,973</b>	
<b>Interest Special Deposits (132):</b>		
NONE		8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	697,805	11
Electric		12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>697,805</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
MISCELLANEOUS BILLINGS	3,020	17
<b>Total (Acct. 143):</b>	<b>3,020</b>	
<b>Receivables from Municipality (145):</b>		
FROM MUNICIPALITY FOR LABOR, BENEFITS, JOINT METERING	53,653	18
FROM TIF FOR CAPITAL ADDITIONS	26,161	19
FROM MUNICIPALITY FOR TAX ROLL AND OTHER OPERATING ITEMS	204,566	20
<b>Total (Acct. 145):</b>	<b>284,380</b>	
<b>Prepayments (165):</b>		
NONE		21
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PRELIMINARY SURVEY AND INVESTIGATION	378,213	23
<b>Total (Acct. 183):</b>	<b>378,213</b>	
<b>Clearing Accounts (184):</b>		
NONE		24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO SEWER FOR VARIOUS OPERATING ITEMS	11,753	27
DUE TO TIF	5,284	28
DUE TO CITY FOR VARIOUS OPERATING ITEMS	241,090	29
<b>Total (Acct. 233):</b>	<b>258,127</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,928,421	30
ACCRUED COMPENSATED ABSENCES	127,889	31
<b>Total (Acct. 253):</b>	<b>2,056,310</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	18,018,518	0	0	0	<b>18,018,518</b>	<b>1</b>
Materials and Supplies	41,113	0	0	0	<b>41,113</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	5,164,531	0	0	0	<b>5,164,531</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	964,210	0	0	0	<b>964,210</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>11,930,890</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,930,890</b>	
Net Operating Income	616,236	0	0	0	<b>616,236</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.17%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.17%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	2,029,917	0	0	0	<b>2,029,917</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	101,496				<b>101,496</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,928,421</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,928,421</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Descriptions noted on F-19.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	3,628,248	3,600,771	1
<b>Total Sales of Water</b>	<b>3,628,248</b>	<b>3,600,771</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	41,844	35,283	2
Miscellaneous Service Revenues (471)	400	233	3
Rents from Water Property (472)	117,751	85,332	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	42,203	38,183	6
<b>Total Other Operating Revenues</b>	<b>202,198</b>	<b>159,031</b>	
<b>Total Operating Revenues</b>	<b>3,830,446</b>	<b>3,759,802</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	78,013	105,404	7
Pumping Expenses (620-633)	293,618	240,775	8
Water Treatment Expenses (640-652)	173,820	118,184	9
Transmission and Distribution Expenses (660-678)	684,925	763,098	10
Customer Accounts Expenses (901-905)	79,616	79,375	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	836,302	778,455	13
<b>Total Operation and Maintenance Expenses</b>	<b>2,146,294</b>	<b>2,085,291</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	571,293	509,109	14
Amortization Expense (404-407)		0	15
Taxes (408)	496,623	487,292	16
<b>Total Other Operating Expenses</b>	<b>1,067,916</b>	<b>996,401</b>	
<b>Total Operating Expenses</b>	<b>3,214,210</b>	<b>3,081,692</b>	
<b>NET OPERATING INCOME</b>	<b>616,236</b>	<b>678,110</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	9,786	559,079	1,840,186	4
Commercial	778	255,743	643,057	5
Industrial	87	125,332	205,638	6
<b>Total Metered Sales to General Customers (461)</b>	<b>10,651</b>	<b>940,154</b>	<b>2,688,881</b>	
Private Fire Protection Service (462)	325		83,149	7
Public Fire Protection Service (463)			749,752	8
Other Sales to Public Authorities (464)	63	46,159	106,466	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>11,039</b>	<b>986,313</b>	<b>3,628,248</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	749,752	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>749,752</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	41,844	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>41,844</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE REVENUES	400	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>400</b>	
<b>Rents from Water Property (472):</b>		
RENTAL OF WATER TOWERS TO CELLULAR COMPANIES	117,751	8
<b>Total Rents from Water Property (472)</b>	<b>117,751</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	39,740	10
<b>Other (specify):</b>		
BULK WATER SALES AND MISCELANEOUS REVENUE	2,463	11
<b>Total Other Water Revenues (474)</b>	<b>42,203</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	509	353	<b>1</b>
Operation Labor and Expenses (601)		0	<b>2</b>
Purchased Water (602)		0	<b>3</b>
Miscellaneous Expenses (603)		0	<b>4</b>
Rents (604)		0	<b>5</b>
Maintenance Supervision and Engineering (610)		0	<b>6</b>
Maintenance of Structures and Improvements (611)		0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)		0	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)		0	<b>9</b>
Maintenance of Wells and Springs (614)	77,504	105,051	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)		0	<b>11</b>
Maintenance of Supply Mains (616)		0	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)		0	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>78,013</b>	<b>105,404</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	2,084	2,247	<b>14</b>
Fuel for Power Production (621)		0	<b>15</b>
Power Production Labor and Expenses (622)		0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	131,108	127,477	<b>17</b>
Pumping Labor and Expenses (624)	17,944	18,175	<b>18</b>
Expenses Transferred--Credit (625)		0	<b>19</b>
Miscellaneous Expenses (626)	29,157	26,466	<b>20</b>
Rents (627)		0	<b>21</b>
Maintenance Supervision and Engineering (630)	2,436	2,089	<b>22</b>
Maintenance of Structures and Improvements (631)	15,670	15,168	<b>23</b>
Maintenance of Power Production Equipment (632)		0	<b>24</b>
Maintenance of Pumping Equipment (633)	95,219	49,153	<b>25</b>
<b>Total Pumping Expenses</b>	<b>293,618</b>	<b>240,775</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	982	425	<b>26</b>
Chemicals (641)	83,136	73,167	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	17,688	18,861	<b>28</b>
Miscellaneous Expenses (643)	784	119	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)	182	106	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	71,048	25,506	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>173,820</b>	<b>118,184</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	36	28	<b>34</b>
Storage Facilities Expenses (661)	3,552	3,351	<b>35</b>
Transmission and Distribution Lines Expenses (662)	0	0	<b>36</b>
Meter Expenses (663)	11,901	17,699	<b>37</b>
Customer Installations Expenses (664)	704	1,708	<b>38</b>
Miscellaneous Expenses (665)		0	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)	53,425	64,591	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	6,184	26,000	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	364,356	414,911	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	162,596	158,345	<b>46</b>
Maintenance of Meters (676)	22,589	46,186	<b>47</b>
Maintenance of Hydrants (677)	59,582	30,279	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>684,925</b>	<b>763,098</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	1,181	1,314	<b>50</b>
Meter Reading Labor (902)	13,221	14,474	<b>51</b>
Customer Records and Collection Expenses (903)	65,214	63,587	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>79,616</b>	<b>79,375</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	299,123	290,600	<b>56</b>
Office Supplies and Expenses (921)	61,079	44,387	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	20,390	20,030	<b>59</b>
Property Insurance (924)		0	<b>60</b>
Injuries and Damages (925)	46,753	46,494	<b>61</b>
Employee Pensions and Benefits (926)	319,005	285,123	<b>62</b>
Regulatory Commission Expenses (928)	22,127	4,703	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	19,455	32,928	<b>65</b>
Rents (931)		3,984	<b>66</b>
Maintenance of General Plant (932)	48,370	50,206	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>836,302</b>	<b>778,455</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,146,294</b>	<b>2,085,291</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		453,879	441,733	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,244	10,474	2
<b>Net property tax equivalent</b>		<b>443,635</b>	<b>431,259</b>	
Social Security		58,462	53,350	3
PSC Remainder Assessment		4,326	4,113	4
Other (specify): CAPITALIZED TAXES		(9,800)	(8,500)	5
ADDITIONAL AMOUNT PER PSC ORDER REGARDING 2002 REPORT			7,070	6
<b>Total tax expense</b>		<b>496,623</b>	<b>487,292</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.210090				3
County tax rate	mills		3.433220				4
Local tax rate	mills		8.693724				5
School tax rate	mills		7.481779				6
Voc. school tax rate	mills		1.547782				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.366595</b>				10
Less: state credit	mills		0.943415				11
<b>Net tax rate</b>	mills		<b>20.423180</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.693724</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.029561</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>17.723285</b>				17
<b>Total Tax Rate</b>	mills		<b>21.366595</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.829486</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.423180</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.940736</b>				21
Utility Plant, Jan. 1	\$	<b>28,497,097</b>	28,497,097				22
Materials & Supplies	\$	<b>39,201</b>	39,201				23
<b>Subtotal</b>	\$	<b>28,536,298</b>	<b>28,536,298</b>				24
Less: Plant Outside Limits	\$	<b>392,475</b>	392,475				25
<b>Taxable Assets</b>	\$	<b>28,143,823</b>	<b>28,143,823</b>				26
Assessment Ratio	dec.		0.951973				27
<b>Assessed Value</b>	\$	<b>26,792,160</b>	<b>26,792,160</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.940736</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>453,879</b>	<b>453,879</b>				30
Tax Equivalent per 1994 PSC Report	\$	346,040					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>453,879</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	104,417		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	347,050		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>451,467</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	558,664	12,027	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,252,152		17
Diesel Pumping Equipment (326)	435,303		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>2,246,119</b>	<b>12,027</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	76,102		21
Structures and Improvements (331)	726,251		22
Water Treatment Equipment (332)	57,473	17,775	23
<b>Total Water Treatment Plant</b>	<b>859,826</b>	<b>17,775</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			104,417	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		31,780	378,830	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>31,780</b>	<b>483,247</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(37,214)	533,477	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(9,562)	1,242,590	17
Diesel Pumping Equipment (326)			435,303	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(46,776)</b>	<b>2,211,370</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			76,102	21
Structures and Improvements (331)			726,251	22
Water Treatment Equipment (332)	16,997	(14,022)	44,229	23
<b>Total Water Treatment Plant</b>	<b>16,997</b>	<b>(14,022)</b>	<b>846,582</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	52,719		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,276,197		26
Transmission and Distribution Mains (343)	6,653,311	299,171	27
Fire Mains (344)	0		28
Services (345)	364,454	40,318	29
Meters (346)	1,134,767	224,808	30
Hydrants (348)	1,108,318	83,545	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>11,589,766</b>	<b>647,842</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	20,950		33
Structures and Improvements (390)	684,885	13,803	34
Office Furniture and Equipment (391)	40,122	187	35
Computer Equipment (391.1)	221,596	106,852	36
Transportation Equipment (392)	538,130	72,084	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	168,899	10,301	39
Laboratory Equipment (395)	5,166		40
Power Operated Equipment (396)	129,330	51,794	41
Communication Equipment (397)	91,794		42
SCADA Equipment (397.1)	430,207		43
Miscellaneous Equipment (398)	182,584		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>2,513,663</b>	<b>255,021</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,660,841</b>	<b>932,665</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>17,660,841</b>	<b>932,665</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			52,719	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			2,276,197	26
Transmission and Distribution Mains (343)	8,131	9,316	6,953,667	27
Fire Mains (344)			0	28
Services (345)		(9,316)	395,456	29
Meters (346)	68,460		1,291,115	30
Hydrants (348)	4,388		1,187,475	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>80,979</b>	<b>0</b>	<b>12,156,629</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			20,950	33
Structures and Improvements (390)	753		697,935	34
Office Furniture and Equipment (391)	6,480		33,829	35
Computer Equipment (391.1)			328,448	36
Transportation Equipment (392)	25,697		584,517	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	572		178,628	39
Laboratory Equipment (395)			5,166	40
Power Operated Equipment (396)	56,815		124,309	41
Communication Equipment (397)			91,794	42
SCADA Equipment (397.1)			430,207	43
Miscellaneous Equipment (398)			182,584	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>90,317</b>	<b>0</b>	<b>2,678,367</b>	
<b>Total utility plant in service directly assignable</b>	<b>188,293</b>	<b>(29,018)</b>	<b>18,376,195</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>188,293</b>	<b>(29,018)</b>	<b>18,376,195</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	18,000		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>18,000</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	760,000		23
<b>Total Water Treatment Plant</b>	<b>760,000</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			18,000	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		414,650	414,650	22
Water Treatment Equipment (332)		(414,650)	345,350	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>760,000</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	32,658		26
Transmission and Distribution Mains (343)	6,595,937	185,903	27
Fire Mains (344)	0		28
Services (345)	2,062,181	88,937	29
Meters (346)	0		30
Hydrants (348)	757,167	29,260	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>9,447,943</b>	<b>304,100</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,225,943</b>	<b>304,100</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,225,943</b>	<b>304,100</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			32,658 26
Transmission and Distribution Mains (343)			6,781,840 27
Fire Mains (344)			0 28
Services (345)			2,151,118 29
Meters (346)			0 30
Hydrants (348)			786,427 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>9,752,043</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>10,530,043</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>10,530,043</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	284,580	2.90%	10,525	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>284,580</b>		<b>10,525</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	241,586	3.20%	17,474	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	284,720	4.40%	62,369	12
Diesel Pumping Equipment (326)	147,422	4.40%	19,153	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>673,728</b>		<b>98,996</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	185,232	3.20%	23,240	16
Water Treatment Equipment (332)	138,101	3.30%	1,678	17
<b>Total Water Treatment Plant</b>	<b>323,333</b>		<b>24,918</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	786,743	1.90%	43,248	19
Transmission and Distribution Mains (343)	1,520,592	1.30%	88,445	20
Fire Mains (344)	0			21
Services (345)	605,927	2.90%	11,019	22
Meters (346)	149,236	5.50%	76,415	23
Hydrants (348)	289,614	2.20%	25,254	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					295,105	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	295,105	
321					259,060	8
322					0	9
323					0	10
324					0	11
325				(3,737)	343,352	12
326					166,575	13
327					0	14
328					0	15
	0	0	0	(3,737)	768,987	
331					208,472	16
332	16,997			(157,786)	(35,004)	17
	16,997	0	0	(157,786)	173,468	
341					0	18
342				(6,780)	823,211	19
343	8,131			(1,313,141)	287,765	20
344					0	21
345				(401,894)	215,052	22
346	68,460				157,191	23
348	4,388			(146,579)	163,901	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>3,352,112</b>		<b>244,381</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	231,243	2.90%	20,051	26
Office Furniture and Equipment (391)	25,147	5.80%	2,145	27
Computer Equipment (391.1)	124,388	26.70%	73,431	28
Transportation Equipment (392)	464,859	13.30%	74,656	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	98,578	5.80%	10,078	31
Laboratory Equipment (395)	2,807	5.80%	300	32
Power Operated Equipment (396)	41,000	7.50%	9,512	33
Communication Equipment (397)	143,771	9.20%	48,024	34
SCADA Equipment (397.1)	149,531	9.20%		35
Miscellaneous Equipment (398)	41,329	5.80%	10,590	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>1,322,653</b>		<b>248,787</b>	
<b>Total accum. prov. directly assignable</b>	<b>5,956,406</b>		<b>627,607</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>5,956,406</b>		<b>627,607</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>80,979</u>	<u>0</u>	<u>0</u>	<u>(1,868,394)</u>	<u>1,647,120</u>	
390	753				250,541	26
391	6,480				20,812	27
391.1					197,819	28
392	25,697		6,854		520,672	29
393					0	30
394	572				108,084	31
395					3,107	32
396	56,815				(6,303)	33
397					191,795	34
397.1					149,531	35
398					51,919	36
399					0	37
	<u>90,317</u>	<u>0</u>	<u>6,854</u>	<u>0</u>	<u>1,487,977</u>	
	<u>188,293</u>	<u>0</u>	<u>6,854</u>	<u>(2,029,917)</u>	<u>4,372,657</u>	
					0	38
	<u>188,293</u>	<u>0</u>	<u>6,854</u>	<u>(2,029,917)</u>	<u>4,372,657</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	4,529	4.40%	900	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>4,529</b>		<b>900</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	3.20%	6,634	16
Water Treatment Equipment (332)	182,866	3.30%	18,238	17
<b>Total Water Treatment Plant</b>	<b>182,866</b>		<b>24,872</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	7,400	1.90%	621	19
Transmission and Distribution Mains (343)	1,397,127	1.30%	86,956	20
Fire Mains (344)	0			21
Services (345)	459,865	2.90%	61,093	22
Meters (346)	0			23
Hydrants (348)	162,674	2.20%	16,980	24



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					0	8
322					0	9
323					0	10
324					0	11
325				0	5,429	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	5,429	
331					6,634	16
332				0	201,104	17
	0	0	0	0	207,738	
341					0	18
342				0	8,021	19
343				0	1,484,083	20
344					0	21
345				0	520,958	22
346					0	23
348				0	179,654	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>2,027,066</b>		<b>165,650</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>2,214,461</b>		<b>191,422</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>2,214,461</b>		<b>191,422</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	2,192,716
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	2,405,883
					0 38
	0	0	0	0	2,405,883

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			86,575	<b>86,575</b>	1
February			85,726	<b>85,726</b>	2
March			90,605	<b>90,605</b>	3
April			91,838	<b>91,838</b>	4
May			91,787	<b>91,787</b>	5
June			91,333	<b>91,333</b>	6
July			102,710	<b>102,710</b>	7
August			96,512	<b>96,512</b>	8
September			104,356	<b>104,356</b>	9
October			91,696	<b>91,696</b>	10
November			79,411	<b>79,411</b>	11
December			83,055	<b>83,055</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>1,095,604</b>	<b>1,095,604</b>	
Less: Water sold				986,313	13
Volume pumped but not sold				<b>109,291</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance				12,528	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				8,398	18
Total volume not sold but accounted for				<b>20,926</b>	19
Volume pumped but unaccounted for				<b>88,365</b>	20
Percent of water lost				<b>8%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,859	23
Date of maximum: 10/7/2004					24
Cause of maximum:					25
Flushing system.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,155	26
Date of minimum: 11/26/2004					27
Total KWH used for pumping for the year				1,247,251	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
850 SILVERBROOK DRIVE	10	70	30	1,000,000	Yes	<b>1</b>
700 N. KUESTER LANE	11	80	30	700,000	Yes	<b>2</b>
1214 N 9TH AVENUE	12	109	30	1,000,000	Yes	<b>3</b>
2000 W. DECORAH	13	102	30	1,500,000	Yes	<b>4</b>
925 S. KUESTER LANE	4	275	18	2,300,000	Yes	<b>5</b>
1115 EVERGREEN STREET	5	398	21	375,000	Yes	<b>6</b>
1507 HIGHLAND VIEW DRIVE	7	88	30	1,000,000	Yes	<b>7</b>
1404 OAK STREET	8	93	30	1,200,000	Yes	<b>8</b>
1215 VOGT DRIVE	9	95	30	2,200,000	Yes	<b>9</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	10	11	12	<b>1</b>
Location	850 SILVERBROOK	700 N. KUESTER LANE	1214 N 9TH AVENUE	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	T	T	<b>4</b>
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	<b>5</b>
Year Installed	1997	2000	2003	<b>6</b>
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	670	380	600	<b>8</b>
Pump Motor or Standby Engine Mfr	PLUEGER	GENERAL ELECTRIC	GENERAL ELECTRIC	<b>9</b>
Year Installed	1991	1991	1991	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	15	75	125	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	13	4	5	<b>14</b>
Location	2000 W. DECORAH	925 KUESTER LANE S	1115 EVERGREEN STREET	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	T	D	<b>17</b>
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	<b>18</b>
Year Installed	2002	2004	1982	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	850	1,550	330	<b>21</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR	U S MOTOR	<b>22</b>
Year Installed	1978	1991	2001	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	125	100	25	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	7	8	9	<b>1</b>
Location	1507 HIGHLAND VIEW	1404 OAK STREET	1215 VOGT	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	D	D	<b>4</b>
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	<b>5</b>
Year Installed	2002	2004	1989	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	740	870	1,490	<b>8</b>
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	<b>9</b>
Year Installed	1966	1966	2001	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	25	60	125	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	<b>14</b>
Location	1153 N MAIN STREET	1153 N MAIN STREET	1153 NORTH MAIN STREET	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	LAYNE-WESTERN	LAYNE-WESTERN	LAYNE-WESTERN	<b>18</b>
Year Installed	1990	2004	1990	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	700	400	1,600	<b>21</b>
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	<b>22</b>
Year Installed	1990	1990	1990	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	50	40	125	<b>25</b>



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER #6	BOOSTER #6-1		<b>1</b>
Location	850 SILVERBROOK DRIVE	850 SILVERBROOK DR		<b>2</b>
Purpose	B	B		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER		<b>5</b>
Year Installed	1991	1999		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	1,000	1,000		<b>8</b>
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR		<b>9</b> <b>10</b>
Year Installed	1997	1962		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	40	50		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b> <b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	1	10TH AVENUE	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
				5
Year constructed	1959	1978	1967	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	10	234	6	10
Total capacity in gallons (actual)	197,000	1,000,000	298,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	AIRSTRIPPER	BARTON	HOSPITAL	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1990	1967	1997	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	10	234	90	10
Total capacity in gallons (actual)	120,000	300,000	300,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			13
				14
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			15
				16
Filters, type (gravity, pressure, other, none)	NONE			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.4000			19
				20
Is a corrosion control chemical used (yes, no)?	Y			21
				22
Is water fluoridated (yes, no)?	Y			23
				24
				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	NORTHWEST	UNIVERSITY	WELL #8	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S		4
				5
Year constructed	1997	1978		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	315	154		10
				11
Total capacity in gallons (actual)	400,000	2,000,000		12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			PRESSURE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.0160	20
				21
Is a corrosion control chemical used (yes, no)?			N	22
				23
Is water fluoridated (yes, no)?			Y	24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	13,100	0	0	0	13,100	1
M	D	6.000	311,577	0	1,634	0	309,943	2
P	D	6.000	0	44			44	3
M	D	8.000	169,776	4,573	0	0	174,349	4
P	D	8.000	0	1,590			1,590	5
M	D	10.000	66,948	0	0	0	66,948	6
M	T	10.000	6,630	460	460	0	6,630	7
M	D	12.000	118,571	1,561	0	0	120,132	8
M	T	12.000	17,144	0	0	0	17,144	9
M	T	14.000	81	0	0	0	81	10
M	T	16.000	3,817	0	0	0	3,817	11
M	T	18.000	694	0	0	0	694	12
Total Within Municipality			708,338	8,228	2,094	0	714,472	
M	D	8.000	3,973	0	0	0	3,973	13
M	D	12.000	5,162	0	0	0	5,162	14
Total Outside of Municipality			9,135	0	0	0	9,135	
Total Utility			717,473	8,228	2,094	0	723,607	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,556	0	0	0	3,556		1
L	0.750	934	0	0	0	934		2
M	1.000	2,133	0	0	0	2,133		3
L	1.000	12	0	0	0	12		4
L	1.250	2	0	0	0	2		5
M	1.250	1,159	76	0	0	1,235		6
M	1.500	111	0	0	0	111		7
L	1.500	7	0	0	0	7		8
L	2.000	4	0	0	0	4		9
M	2.000	162	0	0	0	162		10
M	3.000	4	0	0	0	4		11
M	4.000	95	0	0	0	95		12
M	6.000	95	11	0	0	106		13
M	8.000	81	2	0	0	83		14
M	10.000	1	0	0	0	1		15
<b>Total Utility</b>		<b>8,356</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>8,445</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,676	708	489	(1)	<b>9,894</b>	15	<b>1</b>
0.750	556	18	36	3	<b>541</b>	3	<b>2</b>
1.000	265	26	9	0	<b>282</b>	2	<b>3</b>
1.250	0	0	0	0	<b>0</b>	0	<b>4</b>
1.500	189	17	37	0	<b>169</b>	42	<b>5</b>
2.000	127	3	16	0	<b>114</b>	26	<b>6</b>
3.000	30	0	0	0	<b>30</b>	15	<b>7</b>
4.000	18	0	0	0	<b>18</b>	9	<b>8</b>
6.000	5	0	0	0	<b>5</b>	2	<b>9</b>
<b>Total:</b>	<b>10,866</b>	<b>772</b>	<b>587</b>	<b>2</b>	<b>11,053</b>	<b>114</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	9,322	351	44	11	6	160	<b>9,894</b>	<b>1</b>
0.750	439	72	11	1	0	18	<b>541</b>	<b>2</b>
1.000	109	136	16	7	0	14	<b>282</b>	<b>3</b>
1.250	0	0	0	0	0	0	<b>0</b>	<b>4</b>
1.500	0	124	8	13	0	24	<b>169</b>	<b>5</b>
2.000	0	75	5	21	0	13	<b>114</b>	<b>6</b>
3.000	0	19	1	4	1	5	<b>30</b>	<b>7</b>
4.000	0	7	3	6	0	2	<b>18</b>	<b>8</b>
6.000	0	1	0	1	0	3	<b>5</b>	<b>9</b>
<b>Total:</b>	<b>9,870</b>	<b>785</b>	<b>88</b>	<b>64</b>	<b>7</b>	<b>239</b>	<b>11,053</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	19				19	1
Within Municipality	1,269	27	11		1,285	2
<b>Total Fire Hydrants</b>	<b>1,288</b>	<b>27</b>	<b>11</b>	<b>0</b>	<b>1,304</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year: 270

Number of distribution system valves end of year: 2,280

Number of distribution valves operated during year: 457



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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

See notes on W-4.

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 614 - 2003 included a large rehabilitaion project.  
Account 633 - 2004 includes pump repairs.  
Account 652 - 2004 includes purchases of carbon for the treatment process.  
Account 670 - 2003 included a comprehensive water study.  
Account 672 - There were no major projects completed in 2004.  
Account 676 - 2003 included various parts for meter reading equipment.  
Account 677 - 2004 includes sandblasting and painting hydrants.  
Account 921 - 2004 includes various costs allocated from the city.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.  
If applicable, provide construction authorization.

Additions in account 391.1 are for costs for city-wide computer installations.

If Adjustments for any account are nonzero, please explain.

Adjusts made to reconcile general ledger to detailed property records.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

#### General footnotes

Adjustment made to reclassify previous year breakout of CIAC assets.

If Adjustments for any account are nonzero, please explain.

Adjustment made to reclassify previous year breakout of CIAC assets.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

#### General footnotes

Adjustments made to reflect PSC CIAC rules.

If End of Year Balance is less than zero, please explain.

Negative balance due to current year retirements.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Variance due to PSC CIAC rules.

If Adjustments for any account are nonzero, please explain.

Adjustments made to reflect PSC CIAC rules.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions were paid for by developers, the municipality, and the utility.

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### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Additions were paid for by developers, the municipality, and the utility.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

Utility-owned services not in use at the end of the year is zero as reported in the report.

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### Meters (Page W-23)

Explain all reported adjustments.

Adjustments were made to adjust actual end-of-year balance.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

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### Hydrants and Distribution System Valves (Page W-24)

#### General footnotes

The Public Service Commission no longer regulates valve and hydrant testing. We follow the recommendation of the Wisconsin DNR which states that we should test them every three years. Therefore, we test approximately one-third annually.

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